



General Assembly

Substitute Bill No. 5627

February Session, 2016

* HB05627F IN 032916 *

AN ACT ELIMINATING THE SALES TAX ON PARKING FEES AT CERTAIN FEDERAL, STATE AND LOCAL PARKING LOTS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subparagraph (N) of subdivision (37) of subsection (a) of
2 section 12-407 of the 2016 supplement to the general statutes is
3 repealed and the following is substituted in lieu thereof (*Effective from*
4 *passage and applicable to sales occurring on or after said date*):

5 (N) Motor vehicle parking, including the provision of space, other
6 than metered space, in a lot having thirty or more spaces, excluding (i)
7 space in a parking lot owned or leased under the terms of a lease of not
8 less than ten years' duration and operated by an employer for the
9 exclusive use of its employees, [and] (ii) space in municipally operated
10 railroad parking facilities in municipalities located within an area of
11 the state designated as a severe nonattainment area for ozone under
12 the federal Clean Air Act or space in a railroad parking facility in a
13 municipality located within an area of the state designated as a severe
14 nonattainment area for ozone under the federal Clean Air Act owned
15 or operated by the state on or after April 1, 2000, (iii) space in a
16 seasonal parking lot provided by an entity subject to the exemption set
17 forth in subdivision (1) of section 12-412, and (iv) space in a
18 municipally-owned parking lot;

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage and applicable to sales occurring on or after said date</i>	12-407(a)(37)(N)

Statement of Legislative Commissioners:

For the purpose of ensuring accuracy "a person who is exempt from taxation under this chapter pursuant to" was changed to "an entity subject to the exemption set forth in".

FIN *Joint Favorable Subst.*